

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Mt Vernon Community Sch Corp (3135)

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$15,175,813	47.7%	\$18,972,582	50.5%	\$20,566,388	49.2%	\$16,285,462	47.1%
Student Instructional Support	\$2,303,227	7.2%	\$1,767,206	4.7%	\$1,706,904	4.1%	\$1,523,954	4.4%
Overhead and Operational	\$7,354,574	23.1%	\$7,683,196	20.5%	\$7,624,359	18.2%	\$6,181,208	17.9%
Nonoperational	\$6,975,619	21.9%	\$9,136,991	24.3%	\$11,898,317	28.5%	\$10,566,024	30.6%
Grand Total	\$31,809,233		\$37,559,975		\$41,795,967		\$34,556,647	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	54.9%	55.2%	53.3%	51.5%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$241,178	\$254,824	\$296,421		23%	16%
	11100 Regular Programs; Elementary	\$4,235,565	\$9,769,457	\$10,169,399	\$6,269,303	48%	-36%	-38%
	11200 Regular Programs; Middle/Junior High	\$1,198,481	\$2,563,743	\$2,629,466	\$3,196,496	167%	25%	22%
	11300 Regular Programs; High School	\$2,730,531	\$3,246,917	\$5,099,310	\$3,807,760	39%	17%	-25%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$210,793	\$122,952	\$70,035		-67%	-43%
	11420 Vocational Education; Agriculture B	\$34,419	\$32,547	\$33,977	\$33,977	-1%	4%	0%
	11450 Vocational Education; Consumer and Homemaking	\$58,242	\$29,211	\$4,745	\$0	-100%	-100%	-100%
	11460 Vocational Education; Occupational Home Economics	\$83,369	\$102,573	\$111,777	\$104,293	25%	2%	-7%
	11470 Vocational Education; Business Education	\$30,739	\$58,708	\$65,262	\$43,926	43%	-25%	-33%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$200	\$0			-100%
	12110 Gifted And Talented; Gifted and Talented	\$11,716	\$8,112	\$55,257	\$34,896	198%	330%	-37%
	12350 Physical Impairment; Homebound	\$375	\$6,081	\$45	\$0	-100%	-100%	-100%
	12710 Equal Opportunity At Risk	\$55,024	\$33,783	\$37,372	\$67,304	22%	99%	80%
	12810 Special Education Preschool	\$0	\$21,917	\$26,191	\$98,293		348%	275%
	12900 Other Special Programs	\$0	\$0	\$291,804	\$27,072			-91%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$1,700	\$1,400	\$0	\$0	-100%	-100%	
	14100 Summer School Programs; Elementary	\$3,614	\$17,012	\$2,669	\$2,196	-39%	-87%	-18%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$1,470	\$2,849	\$0		-100%	-100%
	14300 Summer School Programs; High School	\$121,369	\$96,835	\$77,535	\$56,450	-53%	-42%	-27%
	16100 Remediation Testing	\$112,951	\$91,574	\$84,205	\$91,023	-19%	-1%	8%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$35,124	\$46,500	\$33,602	\$43,943	25%	-5%	31%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,017,361	\$1,258,362	\$805,250	\$1,270,747	25%	1%	58%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$12,510	\$2,000	\$1,049	\$139	-99%	-93%	-87%
	22130 Improvement of Instruction; Instructional Staff Training	\$43,525	\$85,354	\$206,949	\$37,688	-13%	-56%	-82%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$162	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$305,800	\$441,233	\$280,706	\$214,987	-30%	-51%	-23%
	22230 Library/Media Services; Audiovisual	\$21,252	\$25,043	\$4,868	\$4,491	-79%	-82%	-8%
	22360 Instruction, Related Technology; Network Support	\$46,259	\$8,940	\$13,246	\$261,369	465%	> 500%	> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$326,072	\$571,840	\$150,879	\$252,655	-23%	-56%	67%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$17,983	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$607,127	\$0	\$0	\$0			
Student Academic Achievement Total		\$11,111,271	\$18,972,582	\$20,566,388	\$16,285,462	47%	-14%	-21%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$343,465	\$404,443	\$310,728	\$290,529	-15%	-28%	-7%
	21290 Guidance Services; Other Guidance Services	\$0	\$131	\$15	\$4,900		> 500%	> 500%
	21340 Health Services; Nurse Services	\$145,856	\$174,061	\$172,227	\$145,086	-1%	-17%	-16%
	21390 Health Services; Other Health Services	\$3,465	\$0	\$0	\$0	-100%		
	21810 Special Education Administration; Service Area Direction	\$0	\$2,740	\$2,420	\$215		-92%	-91%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$700			
	24100 Office of The Principal	\$1,093,015	\$1,185,831	\$1,221,513	\$1,082,523	-1%	-9%	-11%
Student Instructional Support Total		\$1,585,802	\$1,767,206	\$1,706,904	\$1,523,954	-4%	-14%	-11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%	0%
	23120 Board of Education; Service Area Assistants	\$136,271	\$229,698	\$240,322	\$219,771	61%	-4%	-9%
	23150 Board of Education; Legal Services	\$0	\$7,019	\$5,758	\$18,302		161%	218%
	23160 Board of Education; Promotion Expenses	\$0	\$8,046	\$6,288	\$5,922		-26%	-6%
	23190 Board of Education; Other Governing Body Services	\$9,797	\$1,841	\$1,121	\$1,631	-83%	-11%	46%
	23210 Executive Administration; Office of The Superintendent	\$315,100	\$342,713	\$369,396	\$377,450	20%	10%	2%
	23220 Executive Administration; Community Relations	\$600	\$600	\$600	\$600	0%	0%	0%
	23290 Executive Administration; Other Executive Administration Services	\$8,909	\$28,524	\$32,624	\$16,196	82%	-43%	-50%
	25191 Other Fiscal Services; Refund of Revenue	\$6,864	\$24,434	\$20,292	\$17,694	158%	-28%	-13%
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$5,088			
	25196 Other Fiscal Services; Cash Change	\$1,546	\$420	\$170	\$170	-89%	-60%	0%
	25199 Other Fiscal Services; Other	\$0	\$1,128	\$16,745	\$15,204		> 500%	-9%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$5,001	\$723	\$593		-88%	-18%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$421,609	\$382,217	\$92,586		-78%	-76%

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	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$281,739	\$116,122	\$82,906		-71%	-29%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$11,367	\$32,192	\$0		-100%	-100%
	25910 Judgments	\$0	\$0	\$0	\$13,281			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,544,485	\$2,758,303	\$2,644,942	\$2,341,346	-8%	-15%	-11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$39,875	\$45,304	\$54,279	\$48,635	22%	7%	-10%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$414,968	\$141,944	\$562,834	\$127,962	-69%	-10%	-77%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$155	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$38,148	\$55,070	\$48,276	\$49,885	31%	-9%	3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$252,639	\$238,518	\$214,485	\$207,428	-18%	-13%	-3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$700	\$1,011	\$90		-87%	-91%
	27010 Student Transportation; Service Area Direction	\$17,473	\$23,230	\$25,529	\$25,208	44%	9%	-1%
	27100 Student Transportation; Vehicle Operation	\$598,119	\$766,719	\$756,516	\$603,748	1%	-21%	-20%
	27200 Student Transportation; Monitoring Services	\$36,207	\$41,626	\$53,639	\$43,536	20%	5%	-19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$330,331	\$354,849	\$388,091	\$408,640	24%	15%	5%
	27400 Student Transportation; Purchase of School Buses	\$486,705	\$272,388	\$185,421	\$30,000	-94%	-89%	-84%
	27500 Student Transportation; Insurance on Buses	\$37,253	\$34,969	\$40,929	\$47,448	27%	36%	16%
	27700 Student Transportation; Contracted Transportation Services	\$1,010	\$4,040	\$2,062	\$1,515	50%	-63%	-27%
	27900 Student Transportation; Other Student Transportation Services	\$17,861	\$17,206	\$21,515	\$19,279	8%	12%	-10%
	31100 Food Services Operations; Service Area Direction	\$73,489	\$66,692	\$79,474	\$79,241	8%	19%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$982,714	\$1,487,500	\$1,310,786	\$1,269,855	29%	-15%	-3%
Overhead and Operational Total		\$6,360,519	\$7,683,196	\$7,624,359	\$6,181,208	-3%	-20%	-19%
Nonoperational								
	33200 Community Recreation	\$18,403	\$21,425	\$596	\$894	-95%	-96%	50%
	33400 Athletic Coaches	\$226,595	\$275,491	\$216,472	\$282,442	25%	3%	30%
	33500 Welfare Activities Services	\$946	\$1,737	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$8,406	\$6,260	\$0	\$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,027	\$27,494	\$274,838	\$69,638	> 500%	153%	-75%
	43000 Facilities Acquisition and Construction; Professional Services	\$101,313	\$78,774	\$13,542	\$12,248	-88%	-84%	-10%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$4,965	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$310,880	\$285,485	\$45,754	\$62,518	-80%	-78%	37%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$60,617	\$15,557	\$31,334		-48%	101%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$170,247	\$253,107	\$519,982	\$254,237	49%	0%	-51%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$747,889	\$310,459	\$147,351	\$129,003	-83%	-58%	-12%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$51,509	\$112,516	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$889,000	\$1,600,000	\$2,140,000	\$2,210,000	149%	38%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$2,990,149	\$2,718,465	\$2,652,327	\$2,248,359	-25%	-17%	-15%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$79,761	\$105,987	\$62,888	\$110,191	38%	4%	75%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$945,998	\$3,097,300	\$5,642,135	\$5,069,848	436%	64%	-10%
	54200 Common School Fund; Principal	\$309,375	\$181,875	\$166,875	\$85,313	-72%	-53%	-49%
	59100 Other Debt Services Obligations; Registrars Fee	\$7,520	\$0	\$0	\$0	-100%		
Nonoperational Total		\$6,863,981	\$9,136,991	\$11,898,317	\$10,566,024	54%	16%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$160,345	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$992,549	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$4,373,874	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$10,066	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$350,824	\$0	\$0	\$0			
Prorated By Fund Total		\$5,887,659	\$0	\$0	\$0			